

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25
Responses to the Department's Fourth Set of Information Requests

Request No. DTE 4-21:

Refer to the testimony of Mark H. Collin (Electric) at 52, lines 15-17. Please provide all workpapers, calculations, assumptions, etc., illustrating how the Company reduced the Plant, Labor, and Net Revenue allocation factor groups by the test year expense levels of those costs that have been separately adjusted in this proceeding.

Response:

	Electric	Gas
Plant Related		
Property Tax	Refer to Schedule MHC-7-16 (Electric), line 14	Refer to Schedule MHC-7-19 (Gas), line 14
Property Insurances	Refer to Attachment DTE 4-21, Page 1 of 6	Refer to Attachment DTE 4-21, Page 2 of 6
Labor Related		
Medical & Dental	Refer to Attachment DTE 4-21, Page 4 of 6	Refer to Attachment DTE 4-21, Page 5 of 6
Pension	Refer to Schedule MHC-7-5 (Electric), line 1	Refer to Schedule MHC-7-7 (Gas), line 1
PBOP-FAS 106	Refer to Schedule MHC-7-6 (Electric), line 6, FAS 106 Benefit Cost column	Refer to Schedule MHC-7-8 (Gas), line 6, FAS 106 Benefit Cost column
Net Revenue Related		
URT	Refer to Schedule MHC-7-6 (Electric), line 6, Retiree Trust Funding column	Refer to Schedule MHC-7-8 (Gas), line 6, Retiree Trust Funding column
Liability Insurances	Refer to Attachment DTE 4-21, Page 1, 3 of 6	Refer to Attachment DTE 4-21, Page 2, 3 of 6
Advertising/Promotion	Refer to Schedule MHC-7-9 (Electric), line 1 and Attachment DTE 4-21, Page 6 of 6	Not applicable

Person Responsible: Mark H. Collin